

EXHIBIT B

**THE CENTER FOR
FORENSIC ECONOMIC STUDIES**

Economic & Statistical Analysis

CFES@CFES.COM WWW.CFES.COM



EXPERT ANALYSIS AND TESTIMONY SINCE 1980

Reply to Philadelphia Office

Chad L. Staller, J.D., MBA, MAC, CVA
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Brian Conley
Senior Economist

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Economist

August 16, 2019

Jeffrey Glen, Esquire
Anderson Kill
1251 Avenue of the Americas
New York, New York 10020-1182

Re: *The Estate of Richard B. Van Hine*

Dear Mr. Glen:

At your request, we assess the economic loss as a result of the death of Richard B. Van Hine on September 11, 2001. We reserve the right to amend this report upon receipt of any additional relevant information.

I. BACKGROUND

Unless cited, all the below information was expressed to us by counsel or family members of Richard Van Hine.

Richard Van Hine was born on July 25, 1953.¹ At the time of his passing, he was 48.1 years of age and employed by the Fire Department of the government of New York City ("FDNY") as a Firefighter. Mr. Van Hine joined the FDNY in March 1990. Mr. Van Hine completed some college courses towards a degree. Mr. Van Hine is survived by his wife, Ann (DOB: 2/13/1954), and their two daughters, Emily (DOB: 5/30/1984) and Meghan (DOB: 6/3/1987). Ann Van Hine resides in Brooklyn, NY.

II. EARNING HISTORY

At the time of his passing, Mr. Van Hine was earning approximately \$50,000 annually.

¹ Record of Marriage – New Milford Board of Health, New Milford, N

This report has been prepared for the use of counsel in the instant matter. Given the personal, financial and/or medical information contained herein, any transmission, copy, or utilization of this report or material contained herein is strictly prohibited without the written consent of the Center for Forensic Economic Studies.

III. WORKLIFE AND LIFE EXPECTANCY

Mr. Van Hine would have been able to begin collecting Social Security retirement benefits as early as age 62 or defer retirement benefits until as late as age 70.² Based upon Mr. Van Hine's year of birth, his normal retirement age would have been age 66 under the current Social Security Administration rules. Accordingly, we assume continuous worklife of 17.9 additional years to age 66.0, Mr. Van Hine's Social Security retirement age.³

As a Firefighter for the FDNY, Mr. Van Hine would have been eligible to retire with a service pension after completing 20 years of uniformed service.⁴ As such, we assume Mr. Van Hine would have retired upon completing 20 years of service as of March 1, 2011. Furthermore, we assume Mr. Van Hine would have pursued employment in the private sector through the remainder of his Social Security retirement age (approximately 8 additional years).

Mr. Van Hine's statistical life expectancy, calculated from his age on the date of his death, was to age 79.6 in the year.⁵

Mr. Van Hine's Healthy Life Expectancy, defined as the age to which an individual has a full range of functional capacity, was to age 72.9 in the year 2026.⁶

IV. LOST EARNINGS

To estimate the loss of earnings, we utilize Mr. Van Hine's \$50,000 annual salary with the FDNY as our base. We commence our estimate as of September 11, 2001 and value it through March 1, 2011, at which point we assume Mr. Van Hine would have retired from the FDNY with 20 years of service.

Upon retirement from the FDNY, we further assume that Mr. Van Hine would secure private sector employment equal to his statistical age and educational cohorts per U.S. Census data which estimated average earnings in 2017 by age group for different levels of educational attainment.⁷ We assume Mr. Van Hine would secure earnings equal to \$60,286 in 2011 dollars⁸ by March 1, 2011.

² <https://www.ssa.gov/planners/retire/agereduction.html>

³ <http://www.ssa.gov/pubs/ageincrease.htm>.

⁴ FDNY Pension Fund Summary Plan Description, p. 13

⁵ Arias E, Heron M, Xu, JQ. *United States Life Tables, 2014. National vital statistics reports; vol 66 no 4*. Hyattsville, MD: National Center for Health Statistics, 2017.

⁶ Expectancy Data. *Healthy Life Expectancy: 2013 Tables*. Shawnee Mission, KS, 2017.

⁷ U.S. Census Bureau, <https://www.census.gov/data/tables/time-series/demo/income-poverty/cps-pinc/pinc-04.html>

⁸ Earnings adjusted from 2017 to 2011 dollars utilizing average annual changes in average hourly earnings for workers in the private, non-farm sector of the economy (U.S. Department of Labor, Bureau of Labor Statistics, <http://www.bls.gov/data>, Series ID: CEU0500000008).

V. EARNINGS GROWTH

1. Past Growth (Public Sector)

To estimate earnings growth from 2001 to the present, we rely on the annual change in salary and wages for the State and Local Government Workers component of the Employment Cost Index.⁹

2. Past Growth (Private Sector)

To estimate earnings growth from 2017 to the present, we rely on the annual change in average hourly earnings for workers in the private, non-farm sector of the economy.¹⁰

VI. TAXES

Federal and state taxes are calculated and deducted using Federal and New York state tax rates. In calculating Mr. Van Hine's income taxes, we assume that he would have filed as married filing jointly through 2033. The tax rates applied to Mr. Van Hine's income and pension benefits range from 6.8% to 17.1%.¹¹

VII. PERSONAL MAINTENANCE EXPENDITURES

In our analysis, we reduce our estimate of lost earnings and pension benefits in order to reflect the expenditures which Mr. Van Hine would have incurred for his personal maintenance. Studies of personal consumption show that the percentage of income allocated to such expenditures depends on household size and income level. Using data from the *2016-17 Consumer Expenditure Survey* (CEX), we deduct between 17.7% and 39.3% from annual earnings and pension benefits to account for these expenditures.¹²

VIII. FRINGE BENEFITS

1. FDNY Pension Benefits

As an employee of the FDNY, Mr. Van Hine would have been eligible to retire with a service pension upon completing 20 years of service. Mr. Van Hine was a Tier II member as he joined after 1981.¹³ Tier II FDNY members' pension benefits are equal to 50% of their final average

⁹ U.S. Department of Labor, Bureau of Labor Statistics, <http://www.bls.gov/data>, Series ID: CIU3020000000000I 2001-02: 3.15%, 2002-03: 2.70, 2003-04: 2.12%, 2004-05: 2.57%, 2005-06: 3.27%, 2006-07: 3.63%, 2007-08: 3.36%, 2008-09: 2.43%, 2009-10: 1.34%, 2010-11: 1.08%

¹⁰ U.S. Department of Labor, Bureau of Labor Statistics, <http://www.bls.gov/data>, Series ID: CEU05000000008 2013-14: 2.38%, 2014-15: 2.04%, 2015-16: 2.43%, 2016-17: 2.41%, 2017-18: 2.95%

¹¹ <http://www.taxformcalculator.com/>

¹² U.S. Department of Labor, Bureau of Labor Statistics. <http://www.bls.gov/ceex/>

¹³ FDNY Pension Fund Summary Plan Description, p. 8

salary.¹⁴ Final average salary is described as the total pensionable compensation earned during the final 12 months prior to retirement.¹⁵

We estimate Mr. Van Hine's final average salary equal to \$63,828.¹⁶ Accordingly, Mr. Van Hine's FDNY pension benefit would be equal to \$31,914. We commence our estimate as of March 1, 2011 and value it through Mr. Van Hine's age 79.5.

Additionally, as an employee of the FDNY, Mr. Van Hine was required to make contributions to the pension plan. The City of New York provides a 5% contribution that offsets a portion of the employee's own contributions in the form of a waiver.¹⁷

These contributions are specific to the individual based upon the year and age in which they joined the FDNY. In the absence of Mr. Van Hine's specific contribution amount, we utilize an illustrative amount outlined in the FDNY Summary Plan Description. The illustrative contribution amount is equal to 7.3% of earnings.¹⁸ After subtracting the City's 5% contribution, this results in a net contribution amount equal to 2.3%. We utilize this rate to estimate Mr. Van Hine's contributions through his retirement in 2011.

FDNY retirees receive cost-of-living adjustments ("COLAs") after having been retired for 10 years.¹⁹ At which point their COLAs are determined by the rate of increase in the Consumer Price Index from a March to March period and then multiplied by 50%.²⁰ FDNY COLAs are limited to a maximum of 3% and a minimum of 1% and only apply to the initial \$18,000 of pension benefits.²¹ The average March to March rate of increase from 2009 through 2019 was equal to 1.8% and when multiplied by 50% yields 0.9%. As such, we apply the minimum COLA of 1% from 2021 (10 years after retirement) through Mr. Van Hine's age 79.5 in the year 2033.

2. Private Sector Retirement Benefits

According to a study conducted by the U.S. Department of Labor, workers in the U.S. economy receive retirement benefits equal, on average, to 5.5% of annual earnings.²² We employ this rate in projecting lost fringe benefits from Mr. Van Hine's private sector employment in approximately March 2011 through his age 66.0.

¹⁴ FDNY Pension Fund Summary Plan Description, p. 25

¹⁵ FDNY Pension Fund Summary Plan Description, p. 54

¹⁶ Estimated monthly 2010 earnings (March-December): \$5,309.42

Estimated monthly 2011 earnings (January-February): \$5,367.85

$(\$5,309.42 \times 10 \text{ months}) + (\$5,366.85 \times 2 \text{ months}) = \$63,828 \text{ final average salary}$

¹⁷ FDNY Pension Fund Summary Plan Description, p. 9

¹⁸ FDNY Pension Fund Summary Plan Description, p. 9

¹⁹ FDNY Pension Fund Summary Plan Description, p. 35

²⁰ FDNY Pension Fund Summary Plan Description, p. 35

²¹ FDNY Pension Fund Summary Plan Description, p. 35

²² *Employer Costs for Employee Compensation*, December 2018, U.S. Department of Labor, Bureau of Labor Statistics, <http://www.bls.gov/news.release/eccec.toc.htm>

IX. HOUSEHOLD SERVICES

Data from the *2017 American Time Use Survey* indicates that the number of hours an individual spends performing household services varies depending on 1) their employment status, 2) the presence or absence of dependents in the household, and 3) the age of the youngest dependent.²³ Data from this study, in hours per week, is summarized below:

| Table A: Household Services Men | |
|--|----------------|
| Type of Household | Hours per Week |
| Working, youngest dependent child between the ages of 6 and 17 | 16.73 |
| Working, no dependent children | 13.37 |
| Retired, age 65-74 | 21.07 |

To estimate the value of lost household services, we employ the appropriate rates from this study. We value this time to Mr. Van Hine's Healthy Life Expectancy, age 72.9 at the average hourly wage for representative occupations in the New York-Jersey City-White Plains, NY-NJ metropolitan area, which was \$14.52 in 2017.²⁴ We commence our estimate of lost household services from September 11, 2001.

To estimate past growth in the value of lost household services, we employ the annual change in average hourly earnings for workers in the private, non-farm sector of the economy.²⁵

Future growth is estimated using the average annual rate of change in average hourly earnings for workers in the private, non-farm sector of the economy from 1998 to 2018, 2.82%.²⁶

X. PRESENT VALUE

Future values are discounted to their present value in recognition that a lump sum will be awarded in the present year and the recipient will be able to invest this principal amount received. We also recognize that in addition to the principal amount received, a substantial portion of the interest received in the years following the award will be reinvested.

In calculating present value, a distinction is made between the rate of return on the principal and that received on the reinvested interest. The average yield on high-grade Municipal Bonds as of August 3, 2019, 3.30%, was used to estimate the return on the principal investment.²⁷ The

²³ *2017 American Time Use Survey*, U.S. Department of Labor, Bureau of Labor Statistics, <http://www.bls.gov/tus/>

²⁴ Representative occupations include: Cooks, Fast Food; Cooks, Institution and Cafeteria; Cooks, Restaurant; Cooks, Short Order; Food Preparation Workers; Dishwashers; Janitors and Cleaners; Maids and Housekeeping Cleaners; Landscaping and Groundskeeping Workers; Childcare Workers; Personal Care Aides; Personal Care and Service Workers, All Other; Office Clerks, General; Helpers – Installation, Maintenance and Repair; Taxi Drivers and Chauffeurs. We note these rates represent wages paid for these occupations, and do not contain any markup for overhead costs to a service provider. See: *Occupational Employment Statistics*, U.S. Department of Labor, Bureau of Labor Statistics, <http://www.bls.gov/oes/home.htm>

²⁵ U.S. Department of Labor, Bureau of Labor Statistics, <http://www.bls.gov/data>, Series ID: CEU0500000008

²⁶ U.S. Department of Labor, Bureau of Labor Statistics, <http://www.bls.gov/data>, Series ID: CEU0500000008

²⁷ *Economic Indicators*, March 2019; <https://www.govinfo.gov/app/collection/econ>

average yield on these bonds from 1999 to 2018, 4.31% per year, was used to estimate the return on the reinvested interest.²⁸

XI. TABLES

Table 1 shows lost earnings and retirement benefits net of personal maintenance, FDNY contributions, and taxes assuming worklife to age 66.0.

Table 2 shows the value of lost household services from September 11, 2001 to age 72.9 assuming worklife to age 66.0.

XII. SUMMARY

As outlined in the attached Summary Table, the total economic loss is equal to \$1,388,723. It should be noted that our estimates of economic loss do not include the value of past medical expenses, Mr. Van Hine's pain and suffering, or any additional elements of non-economic damages.

Please do not hesitate to contact us if you have further questions.

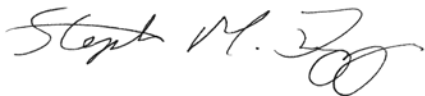
All relevant documents as required by F.R.C.P. 26(a)(2)(B) are attached hereto as Appendix A.

Sincerely,

The Center for Forensic Economic Studies

A handwritten signature in black ink that reads "Chad L. Staller". The signature is written in a cursive, flowing style.

Chad L. Staller, JD, MBA, MAC, CVA

A handwritten signature in black ink that reads "Stephen M. Dripps". The signature is written in a cursive, flowing style.

Stephen M. Dripps, M.Fin., CVA

²⁸ *Economic Report of the President*, July 2019, Table B-42:
<https://www.whitehouse.gov/wp-content/uploads/2019/03/ERP-2019.pdf>

| Summary Table Richard B. Van Hine Economic Loss | |
|--|------------------|
| Worklife | 66.0 |
| Lost Earnings | 1,099,438 |
| Lost FDNY Pension | 625,889 |
| Lost Private Sector Retirement Benefits | 30,538 |
| Lost Household Services | 271,015 |
| Less: | |
| Personal Maintenance | (390,588) |
| Taxes | (235,056) |
| FDNY Contributiosn | (12,514) |
| Net Economic Loss | 1,388,723 |

| Table 1: Van Hine Value of Lost Earnings and Retirement Benefits Net of Personal Maintenance, FDNY Contributions, and Taxes to Age 79.5 Assuming Worklife of 17.9 Years to Age 66.0 | | | | | | | | |
|--|------------|----------------------|-----------------------------------|---------------------------|--|-----------------------------|--------------|------------------------|
| Year | Age | Lost Earnings | Lost FDNY Pension Benefits | FDNY Contributions | Lost Retirement Benefits (Private Sector) | Personal Maintenance | Taxes | Net Annual Loss |
| 2001 | 48 | 15,000 | - | (345) | - | (2,842) | (1,875) | 9,938 |
| 2002 | 49 | 51,575 | - | (1,186) | - | (9,561) | (6,447) | 34,381 |
| 2003 | 50 | 52,968 | - | (1,218) | - | (9,637) | (6,621) | 35,491 |
| 2004 | 51 | 54,093 | - | (1,244) | - | (9,698) | (6,762) | 36,389 |
| 2005 | 52 | 55,485 | - | (1,276) | - | (9,772) | (6,936) | 37,501 |
| 2006 | 53 | 57,300 | - | (1,318) | - | (11,497) | (7,163) | 37,322 |
| 2007 | 54 | 59,381 | - | (1,366) | - | (11,625) | (7,423) | 38,967 |
| 2008 | 55 | 61,378 | - | (1,412) | - | (11,745) | (7,672) | 40,549 |
| 2009 | 56 | 62,869 | - | (1,446) | - | (11,833) | (7,859) | 41,732 |
| 2010 | 57 | 63,713 | - | (1,465) | - | (15,524) | (7,964) | 38,759 |
| 2011 | 58 | 60,944 | 26,808 | (237) | 2,778 | (17,143) | (15,001) | 58,149 |
| 2012 | 59 | 61,379 | 31,914 | - | 3,376 | (16,596) | (15,948) | 64,125 |
| 2013 | 60 | 62,762 | 31,914 | - | 3,452 | (16,820) | (16,185) | 65,123 |
| 2014 | 61 | 64,428 | 31,914 | - | 3,544 | (17,095) | (16,469) | 66,321 |
| 2015 | 62 | 65,918 | 31,914 | - | 3,625 | (17,337) | (16,724) | 67,396 |
| 2016 | 63 | 67,591 | 31,914 | - | 3,717 | (17,625) | (17,010) | 68,587 |
| 2017 | 64 | 69,293 | 31,914 | - | 3,811 | (17,918) | (17,301) | 69,799 |
| 2018 | 65 | 71,412 | 31,914 | - | 3,928 | (18,284) | (17,663) | 71,306 |
| 2019 | 66 | 41,949 | 31,914 | - | 2,307 | (13,064) | (12,627) | 50,480 |
| 2020 | 67 | - | 30,894 | - | - | (12,130) | (2,103) | 16,661 |
| 2021 | 68 | - | 30,067 | - | - | (11,805) | (2,047) | 16,215 |
| 2022 | 69 | - | 29,253 | - | - | (11,486) | (1,992) | 15,776 |
| 2023 | 70 | - | 28,454 | - | - | (11,172) | (1,937) | 15,345 |
| 2024 | 71 | - | 27,669 | - | - | (10,864) | (1,884) | 14,921 |
| 2025 | 72 | - | 26,898 | - | - | (10,561) | (1,831) | 14,506 |
| 2026 | 73 | - | 26,143 | - | - | (10,264) | (1,780) | 14,098 |
| 2027 | 74 | - | 25,402 | - | - | (9,974) | (1,730) | 13,699 |
| 2028 | 75 | - | 24,677 | - | - | (9,689) | (1,680) | 13,308 |
| 2029 | 76 | - | 23,967 | - | - | (9,410) | (1,632) | 12,925 |
| 2030 | 77 | - | 23,272 | - | - | (9,137) | (1,584) | 12,550 |
| 2031 | 78 | - | 22,592 | - | - | (8,870) | (1,538) | 12,184 |
| 2032 | 79 | - | 21,928 | - | - | (8,610) | (1,493) | 11,825 |
| 2033 | 80 | - | 2,553 | - | - | (1,003) | (174) | 1,377 |
| Summary - Table 1 | | | | | | | | |
| Total Loss | | 1,099,438 | 625,889 | (12,514) | 30,538 | (390,588) | (235,056) | 1,117,708 |

| Table 2: Van Hine Value of Lost Household Services from September 11, 2011 to Age 72.9 Assuming Worklife to Age 66.0 | | |
|---|------------|--------------------|
| Year | Age | Annual Loss |
| 2001 | 48 | 2,497 |
| 2002 | 49 | 8,563 |
| 2003 | 50 | 8,798 |
| 2004 | 51 | 8,976 |
| 2005 | 52 | 7,375 |
| 2006 | 53 | 7,663 |
| 2007 | 54 | 7,970 |
| 2008 | 55 | 8,262 |
| 2009 | 56 | 8,514 |
| 2010 | 57 | 8,715 |
| 2011 | 58 | 8,894 |
| 2012 | 59 | 9,031 |
| 2013 | 60 | 9,209 |
| 2014 | 61 | 9,429 |
| 2015 | 62 | 9,621 |
| 2016 | 63 | 9,855 |
| 2017 | 64 | 10,092 |
| 2018 | 65 | 10,390 |
| 2019 | 66 | 10,696 |
| 2020 | 67 | 16,778 |
| 2021 | 68 | 16,695 |
| 2022 | 69 | 16,607 |
| 2023 | 70 | 16,515 |
| 2024 | 71 | 16,419 |
| 2025 | 72 | 16,318 |
| 2026 | 73 | 7,134 |
| Summary - Table 6 | | |
| Total | | |
| Lost Household Services | | 271,015 |

APPENDIX A

THE CENTER FOR
FORENSIC ECONOMIC STUDIES

1608 Walnut Street - Suite 801, Philadelphia, Pennsylvania 19103 - (215) 546-5600 - FAX (215) 732-8158
E-Mail Address: cfes@cfes.com

August 16, 2019

Jeffrey Glen, Esquire
Anderson Kill
1251 Avenue of the Americas
New York, NY 10020-1182

Re: Estate of Richard Van Hine v.
Our File # 1298

Dear Mr. Glen:

Our compensation rates for professional time and testimony are listed below:

| | |
|---|-------------|
| Professional time (Hourly) | \$ 335 |
| Testimony/Deposition (Half Day Session) | \$ 2500 |
| Expenses | As Incurred |

We have not yet totaled the time invested in this matter. When that calculation is made we will then forward the total to you.

Sincerely,

The Center for Forensic Economic Studies



Chad L. Staller, J.D., M.B.A., M.A.C.
President

CLS/da



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1608 Walnut Street, Suite 801
Philadelphia, Pennsylvania 19103



Chad Staller, J.D., M.B.A., M.A.C., C.V.A
President, Senior Economist

800.966.6099 | 215.546.5600 | fax 215.732.8158
cstaller@cfes.com

Accreditation

Certified Valuation Analyst (C.V.A.) by the National Association of Certified Valuation Analysts, 2007.

Certified Instructor by the National Institute of Trial Advocacy (NITA), 2013.

Education

Villanova University, Master of Accountancy, 2006.

Temple University, Fox School of Business & Management, Master of Business Administration, Certificate of Academic Excellence, Concentration in Business Administration, 2005.

Temple University's James E. Beasley School of Law, Juris Doctorate, Cum Laude, 2001.

Lehigh University, Bachelor of Science in Business and Economics, 1998.

Chad L. Staller is president of the Center for Forensic Economic Studies. He has extensive experience working with both plaintiff and defense counsel in a wide variety of civil matters, quantifying loss sustained by many types of plaintiffs, including union members, state and federal employees, business owners and injured children. He regularly analyzes claims brought in employment-discrimination matters, quantifying back-pay damages, front-pay damages and lost benefits, and also frequently consults on commercial matters, analyzing lost-profit and business-interruption claims. In addition to Mr. Staller's litigation practice, Mr. Staller consults with clients in non-litigation matters related to labor-union negotiations, business valuations, and cost-benefit assessments.

He serves on the faculty of Temple University's Beasley School of Law LL.M. in Trial Advocacy program and lectures regularly at Villanova University School of Law and Drexel University's Thomas R. Kline School of Law. Mr. Staller is a certified instructor through the National Institute of Trial Advocacy where he lectures to practicing lawyers in the area of forensic economics. He frequently presents seminars and speaks on forensic-economic topics at law firms, accounting continuing education seminars, and before professional organizations.

He received his Master of Business Administration, *with honors*, from the Fox School of Business and Management at Temple University. Mr. Staller also received his Juris Doctorate, *with honors*, from the Beasley School of Law at Temple University and his Master of Accountancy from Villanova University. He holds a C.V.A. through the National Association of Certified Valuation Analysts.

Professional Organizations & Affiliations

- American Economic Association
- National Association of Forensic Economics
- American Bar Association
- American Academy of Economic and Financial Experts

Awards and Honors

- 2014 Honoree as a "Top 40 Under 40" for work as an Economic Damages Expert by NACVA and CTI.
- Winner of The Legal Intelligencer's "Best Of" Survey 2010-2018 Forensic Economist.



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Philadelphia, Pennsylvania 19103

Professional Background

President and Senior Economist, the Center for Forensic Economic Studies, Philadelphia, Pennsylvania, concentrating on the analysis of, and testimony on, commercial damages (lost profits), personal-injury and wrongful-death damages and damages and liability in labor and employment matters (including FINRA arbitrations). July 2005 - present.

Law practice representing a wide range of clients, including major trucking companies and insurance firms. Served as lead attorney in many types of civil matters, including personal injury, product liability, premises liability, breach of contract, contract interpretation and trademark filings before the United States Trademark Office.

Law Clerk to Judge S. Michael Pincus, Circuit Court for Montgomery County, Maryland.

Research Assistant, Lehigh Valley Economic Development Corporation, Allentown, Pennsylvania. Developed a wage-analysis study showing which industries would be best suited to the Lehigh Valley region.

Selected Engagements

Commercial Disputes

- Evaluated economic loss relating to an alleged breach of contract involving a startup UPS franchise.
- Evaluated economic loss to a limousine company resulting from the destruction of a portion of its fleet.
- Evaluated economic loss relating to crop damage sustained by a commercial farm as a result of a housing developer's conduct.
- Evaluated economic loss sustained by real property owner as a result of a property manager's conduct.
- Evaluated economic loss stemming from an alleged breach of an employment contract with a medical practice.
- Evaluated economic loss sustained by a commercial property owner as a result of an alleged breach of contract.
- Evaluated economic loss sustained by an airline services company as a result an alleged breach of contract with the prior owner.
- Evaluated economic loss resulting from a disputed business acquisition of an emergency-response firm.
- Performed a valuation of a controlling interest in an insurance-claims processor.
- Performed a valuation of a controlling interest in a coin-operated laundry.
- Evaluated economic loss to many other types of businesses, including:
 - Photo finishers
 - Information technologists
 - Funeral homes
 - Dry cleaners
 - Grocers
 - Medical practices
 - Cable TV services
 - Interpreters



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Philadelphia, Pennsylvania 19103

Personal Injury and Wrongful Death Matters

Calculated economic loss to individuals in a variety of occupations, including:

- Accountants
- Children with projected lost future earnings
- Construction workers
- Doctors, nurses and other medical professionals
- Financial advisors (including FINRA Arbitrations)
- Homemakers
- Information technologists
- Lawyers
- Mechanics
- Pilots
- Police officers
- Retirees
- Sales representatives
- Teachers
- Union members
(ironworkers, carpenters, steamfitters, electrical workers, laborers and painters)

Publications

- “What’s It Worth? Best Practices in Defending Economic Damages in the Catastrophic Accident.” (with Matthew Keris), Litigation Management Magazine, Fall 2012.
- “Without a Floor There is Only a Ceiling.” Counter Point, Pennsylvania Defense Institute, August 2012.
- “PA Courts Make the Case for Detailed Damages Arguments,” New Jersey Law Journal, May 23, 2012.
- “PA Courts Make the Case for Detailed Damages Arguments,” Pennsylvania Law Weekly, May 8, 2012.
- “Personal Injury Damages Road Map,” US Law Magazine Spring/Summer 2012.
- “Is It Finally Time to Challenge Kaczowski,” Counterpoint (the Pennsylvania Defense Institute), October 2011.
- “Goodbye Kaczowski? A Recent Ruling Reopens the Door to Debate,” The Pennsylvania Law Weekly, May 20, 2011.
- “Practice Tip: Lost Earning Capacity of Undocumented Workers,” Product Liability Law & Strategy, May 2011.
- “The Basics of Pension Damages,” Product Liability Law & Strategy, October 2010.
- “Hedonic Damages Update,” Product Liability Law & Strategy, February 2010.
- “A Tax Break for Plaintiffs Raises Interesting Issues,” Employment Law Strategist, November 2009 (With Stephen M. Dripps).
- “An Economist Defends Against Punitive Damages,” Product Liability Law & Strategy, December 2008.
- “Determining Damages in the Keystone State,” At Issue, Young Lawyers Division of the Pennsylvania Bar Association, Winter 2008.
- “Determining Damages to Entrepreneurs,” Product Liability Law & Strategy, February 2008.
- “The Earning Capacity of Business Owners,” Product Liability Law & Strategy, November 2007.
- “Economic Damages 101,” The Sidebar: The New Lawyers Division Newsletter, American Association for Justice, Fall 2007.
- “Sixth Circuit Rules on Privilege in Two Cases,” Product Liability Law & Strategy, April 2007.



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Philadelphia, Pennsylvania 19103

Faculty/Lectures

- Temple University's Beasley School of Law LL.M. in Trial Advocacy program, 2007 - present
- Rutgers Institute for Professional Education, 2011- present
- Villanova University School of Law, 2005 - present
- Drexel University's Thomas R. Kline School of Law Trial Advocacy Program, 2012 - present
- University of Pennsylvania, Organizational Dynamics Exchange Network, Graduate Division of Arts & Sciences, November 2011
- University of Baltimore School of Law, October 2013, November 2010
- Mid Atlantic Council Institute of Management Accountants, November 2015, Exton, Pennsylvania
- Main Line Association for Continuing Education, "MACE" Accounting, Malvern, PA March 2014
- American Association of Nurse Life Care Planners, Philadelphia PA, November 2013
- American Rehabilitation Economics Association, June 2016
- Pennsylvania Defense Institute, Annual Conference, July 2013
- Philadelphia Bar Association, Medical Legal Committee Meeting, February 2013
- National Business Institute, Philadelphia, Pennsylvania, December 2007
- National Business Institute, Philadelphia, Pennsylvania, December 2008
- National Business Institute, Philadelphia, Pennsylvania, December 2010
- National Business Institute, Philadelphia, Pennsylvania, November 2013
- National Business Institute, Philadelphia, Pennsylvania, February 2015
- Council on Litigation Management: Orlando, FL, April 2016, Boca Raton, FL, April 2014, Boston, MA, July 2013, San Antonio, TX, April 2013, Nashville, TN, November 2012, Washington, DC, May 2012, Philadelphia, PA, October 2011, Milwaukee, WI, June 2011, New Orleans, LA, March 2011, Jacksonville, FL, March 2010
- Defense Research Institute (DRI), Civil Rights and Governmental Tort Liability Seminar, Miami Beach, February 2012
- Ballard Spahr, Philadelphia, Pennsylvania, May 2010, May 2012, May 2014
- Cozen O'Connor Trial Academy (COTA), Philadelphia, Pennsylvania, June 2009, June 2011, June 2013 and June 2015
- PIAA, November 2015, New Orleans, Louisiana
- US Attorney's Office, Newark, New Jersey, December 2010
- Sunoco, Philadelphia, December 2010
- Middlesex Community College paralegal program, Middlesex, New Jersey, November 2008
- New York City Law Department, New York, New York, 2008
- Defense Research Institute (DRI), Defending Trucking Litigation, A Primer for Young Lawyers, Chicago Illinois, June 2015
- "The Art and Science of Economic Damages" ALM Litigation Summit, Philadelphia Pennsylvania September 2016
- Defense Trial Counsel of Indiana, "Economic Damages in the Catastrophic Injury Case" French Lick Indiana, November 2017
- Main Line Accounting Association for Continuing Education, "10 Commandments of an Accounting Expert Witness" Malvern, PA December 2017
- Pennsylvania Bar Institute, Employment Law Institute, "Getting Real on Economic Damages", April 2018
- Golkow Continuing Education Program, "Economic Damages In the Catastrophic Injury Case", Philadelphia, PA November 2017
- Golkow Continuing Education Program, "Economic Damages In the Catastrophic Injury Case", Cherry Hill, NJ March 2018
- Markel Insurance Continuing Education Program, "Economic Damages In the Catastrophic Injury Case", Red Bank, NJ April 2018
- Cozen O'Connor Deposition Training Academy, Philadelphia, PA, June 2018.
- PASHRM, "Economic Damages In the Catastrophic Injury Case", Blue Bell, PA September 2018



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Testimony

Federal Court:

District of Columbia, District of New Jersey, Eastern District of Pennsylvania, Middle District of Pennsylvania, Southern District of New York, District of Delaware, Eastern District of New York, District of Maryland

State Court:

Delaware, District of Columbia, Florida, Illinois, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Virginia, West Virginia

State Bar Memberships

- Maryland
- Pennsylvania
- New Jersey

Contact Information

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Testimony List for Chad L. Staller, Esq., M.B.A., M.A.C.

| Month/ Year | Case Name | Location | Type |
|----------------|--|------------------|------------|
| Aug-19 | Jocelyn Rice v. Bayhealth Medical Center, Inc. | Philadelphia, PA | Deposition |
| Aug-19 | Estate of Markaylah Jackson v. PennDOT | Philadelphia, PA | Trial |
| Jul-19 | Samuel and Rhonda Basmajian v. Rampmaster et al | Philadelphia, PA | Trial |
| Jul-19 | Ike Mardekian v. Amercom Corp | Philadelphia, PA | Deposition |
| Jul-19 | Estate of Nancy Adams v. Steven Yang, M.D. et al | Philadelphia, PA | Deposition |
| Jul-19 | Estate of John Leonard v. Doyle DuPont, LLC | Washington, D.C. | Deposition |
| Jul-19 | Mary Brinkmeyer v. Smoky Mountain Emergency Services, Inc. et al | Martinsburg, WV | Trial |
| Jun-19 | Erin Besaw and Alexander Besaw v. Bruce Dorman, M.D. et al | Philadelphia, PA | Deposition |
| Jun-19 | Estate of Lana Burton v. Advanced Radiology, P.A. | Towson, MD | Trial |
| Jun-19 | Nahid Ghanadioff v. Produce Junction, Inc. | Philadelphia, PA | Trial |
| Jun-19 | M.A. Mobile v. Indian Institute of Technology | Philadelphia, PA | Deposition |
| May-19 | United States Department of Labor v. Lloyd Industries et al | Philadelphia, PA | Trial |
| May-19 | Ana Coehlo v. Elizabeth Nadolski, PA-C et al | Woburn, MA | Trial |
| May-19 | Carlos Aguirre v. Pacific Group Holdings, Inc. et al | Newark, NJ | Trial |
| May-19 | Estate of Dominic Dillet v. MEP Health, LLC et al | Philadelphia, PA | Deposition |
| Apr-19 | Michael Murphy et al v. Elizabeth Burba, M.D. et al | Woburn, MA | Trial |
| Apr-19 | JeRhonda Shelton v. Anne Arundel Health System, Inc. | Philadelphia, PA | Deposition |
| Apr-19 | Dr. Lynn Talley v. Christiana Care Health System | Philadelphia, PA | Deposition |
| Apr-19 | Estate of Mark MacDougall v. Robert Harris, P.A. et al | New Bedford, MA | Trial |
| Apr-19 | Lafayette Jenkins et al v. Monsanto Company | Philadelphia, PA | Deposition |
| Apr-19 | Bryan Cook et al v. Monsanto Company | Philadelphia, PA | Deposition |
| Apr-19 | Katrina Dennis v. University of Maryland St. Joseph Medical Center | Philadelphia, PA | Deposition |
| Apr-19 | Estate of Dorothy McBall v. Phoenixville Hospital et al | West Chester, PA | Trial |
| Apr-19 | Brittany Hittle v. University of Maryland Medical System Corporation, Inc. | Philadelphia, PA | Deposition |
| Apr-19 | Estate of John Troy Andre Joseph v. University of the Virgin Islands | Newark, NJ | Deposition |
| Apr-19 | Smart Pharmacy v. Humana | Philadelphia, PA | Deposition |
| Apr-19 | Kerrie Prettitore v. The Valley Hospital | Chatham, NJ | Deposition |
| Apr-19 | Frederick and Yolande Trotman v. Kansas City Power & Light | Philadelphia, PA | Deposition |
| Apr-19 | Estate of Lana Burton v. Advanced Radiology, P.A. | Philadelphia, PA | Deposition |
| Mar-19 | Mary Hale-Thomas v. Baltimore Washington Medical Center, Inc. | Annapolis, MD | Trial |
| Mar-19 | Mark Jupin and Lisa Elwell-Jupin v. Atlantic City Electric Company | Berwyn, PA | Deposition |

Testimony List for Chad L. Staller, Esq., M.B.A., M.A.C.

| Month/ Year | Case Name | Location | Type |
|----------------|---|--------------------|------------|
| Mar-19 | John and Wanda Kliever v. Stephen Faust, M.D. et al | Philadelphia, PA | Deposition |
| Mar-19 | Holtec International v. Pandijiris, Inc. | Cleveland OH | Trial |
| Mar-19 | Joseph DeStefano v. Bellevue Hospital | New York, NY | Trial |
| Mar-19 | David Adamski v. Michael B. Katz | Hackensack, NJ | Trial |
| Mar-19 | James Orlofske v. United States of America | Philadelphia, PA | Deposition |
| Mar-19 | Amelia Ochoa et al v. Mercy Hospital et al | Philadelphia, PA | Deposition |
| Feb-19 | Pablo Reyna v. Joseph B. Murphy, M.D. et al | Bel Air, MD | Trial |
| Feb-19 | Estate of Terrence Johnson v. Armour & Son's Electric, Inc. et al | Philadelphia, PA | Trial |
| Feb-19 | Estate of Shane Montgomery v. Kildare's Irish Pub, Inc. | Philadelphia, PA | Trial |
| Feb-19 | Elizabeth Bruno v. Hologic et al | Montclair, NJ | Deposition |
| Feb-19 | Holtec International v. Pandijiris, Inc. | Philadelphia, PA | Deposition |
| Feb-19 | Michael Csanyi v. Big Shots Bar & Grill, LLC | Philadelphia, PA | Deposition |
| Feb-19 | Blair Morris et al v. Louis Kokkinakos, M.D. et al | Philadelphia, PA | Deposition |
| Jan-19 | Eric Zee v. Eric Zager, M.D. et al | Philadelphia, PA | Trial |
| Jan-19 | Danielle Chabot v. Aimee Hromadka, M.D. et al | Newburyport, MA | Trial |
| Jan-19 | Joseph Murphy v. Kirkham Wood, M.D. et al | Boston, MA | Trial |
| Jan-19 | DaNeileo Marshall v. Dennis Newbery, M.D. et al | Louisville, KY | Deposition |
| Jan-19 | Julian Kapaj v. Eastern Alliance, LLC | Lawrenceville, NJ | Trial |
| Jan-19 | Brenco Enterprises, Inc. v. bitesquad.com LLC | Philadelphia, PA | Deposition |
| Dec-18 | Valerie Montone v. City of Jersey City et al | Philadelphia, PA | Deposition |
| Dec-18 | Stefon Piggee v. Advocate Health and Hospitals | Philadelphia, PA | Deposition |
| Dec-18 | Billy V's Unique Landscaping, LLC v. Steve Nicoletti et al | Moonachie, NJ | Deposition |
| Dec-18 | Thomas Gell v. Pitt-Ohio Express LLC | Towson, MD | Trial |
| Dec-18 | Estate of Sally Zani v. Valdi Sapira, M.D. et al | Yardley, PA | Deposition |
| Dec-18 | Anthony Goldberg v. United States of America | Philadelphia, PA | Deposition |
| Nov-18 | PGH Global (Cayman) Limited v. Liquid Interactive | Easton, PA | Trial |
| Nov-18 | McKenzie Stahl v. Beth Gosbee, CNM et al | Lawrence, MA | Trial |
| Nov-18 | Richard Sanders v. Jason and Felicia Shuchman | Westmont, NJ | Deposition |
| Nov-18 | Melissa Migut v. State of New Jersey | Trenton, NJ | Trial |
| Oct-18 | Nick Myers v. Benchmark Electronics, Inc. | Washington, D.C. | Trial |
| Oct-18 | Donna and Calvin Atwell v. Brain and Spine Specialists | Philadelphia, PA | Deposition |
| Oct-18 | William McKenney v. David Marshall, D.O. et al | Philadelphia, PA | Deposition |
| Oct-18 | Megan Klatt v. Dignity Health | Philadelphia, PA | Deposition |
| Sep-18 | Estate of Ulises Malave-Ortiz, Jr. v. Mary Lou King | West Chester, PA | Trial |
| Sep-18 | Estate of Mary Breeden v. Newark Beth Israel | Philadelphia, PA | Deposition |
| Sep-18 | Carol and William Badolato, Jr. v. Vonzella Bryant | Lowell, MA | Trial |
| Sep-18 | Ronnie Staggs v. Harford Gastroenterology Associates | Bel Air, MD | Trial |
| Sep-18 | Benjamin Moses v. The Johns Hopkins Hospital | Philadelphia, PA | Deposition |
| Sep-18 | Landon Pied et al v. Karin Witt, M.D. et al | Philadelphia, PA | Deposition |
| Aug-18 | Network I Management, LLC et al v. American Transpo | Philadelphia, PA | Trial |
| Aug-18 | Charles Slaughter v. Henry Ford Health System | Philadelphia, PA | Deposition |
| Aug-18 | David Skeberdis v. Clark Brill, M.D. et al | Baltimore, MD | Trial |
| Aug-18 | Charles Slaughter v. Henry Ford Health System | Philadelphia, PA | Deposition |
| Aug-18 | Aland Al Zandi, a minor v. Emma Grabinski, M.D. | Philadelphia, PA | Deposition |
| Aug-18 | Estate of India Kager v. City of Virginia Beach et al | Virginia Beach, VA | Trial |

Testimony List for Chad L. Staller, Esq., M.B.A., M.A.C.

| Month/ Year | Case Name | Location | Type |
|----------------|--|------------------|------------|
| Jul-18 | Estate of Rachel Collins v. UMMS et al | Philadelphia, PA | Deposition |
| Jul-18 | Christopher Hood v. Cassidys Transfers et al | Wilkes Barre, PA | Trial |
| Jul-18 | Estate of India Kager v. City of Virginia Beach, Virginia | Annapolis, MD | Deposition |
| Jul-18 | Retina Associates of Greater Phila, Ltd. et v. Retinovitre | Philadelphia, PA | Trial |
| Jul-18 | Jose Cid and Juana Cid v. Pointe Plaza Hotel, LLC et al | Brooklyn, NY | Trial |
| Jul-18 | Estate of Michael Barnaba v. University of Maryland St. | Philadelphia, PA | Deposition |
| Jul-18 | Phillip Pompile v. United Auto | Philadelphia, PA | Trial |
| Jun-18 | Kerrie Prettitore v. The Valley Hospital | Chatham, NJ | Deposition |
| Jun-18 | Estate of Maurice Williams et al v. Tierney O'Connell, C | Philadelphia, PA | Deposition |
| May-18 | David Cragle v. Frank O'Brien, M.D. et al | Wilkes Barre, PA | Trial |
| May-18 | QPharma, Inc. v. Tyler Tedrow et al | Haddonfield, NJ | Deposition |
| May-18 | Estate of Kevin White et al v. Evan J. Selsky, M.D. et al | Philadelphia, PA | Deposition |
| May-18 | Estate of Abiah Jones v. Morey's Pier | Cherry Hill, NJ | Deposition |
| May-18 | Veyis Sucsuz v. New Jersey Economic Development Au | Trenton, NJ | Trial |
| May-18 | Estate of Ross Kent v. Inova Health Care Services et al | Fairfax, VA | Trial |
| May-18 | Warren Sipple v. Excel Color Graphics, Inc. | Camden, NJ | Trial |
| Apr-18 | Estate of Carolyn Sciuto v. Advanced Radiology, LLC e | Bel Air, MD | Trial |
| Apr-18 | Krysta Czajkowski v. University of Maryland Midtown I | Philadelphia, PA | Deposition |
| Apr-18 | PGH Global Limited v. Liquid Interactive LLC | Philadelphia, PA | Deposition |
| Apr-18 | Kevin Braden and Tammy Braden v. American Sportsm | Philadelphia, PA | Deposition |
| Mar-18 | Kevin Duczkowski v. AP Construction et al | Philadelphia, PA | Trial |
| Mar-18 | John Patrick Long v. Marc A. Klein, D.P.M. et al | Philadelphia, PA | Deposition |
| Mar-18 | Antoine Harris v. University of Maryland Medical Cente | Philadelphia, PA | Deposition |
| Mar-18 | Mahmoud Ramadan v. Edgewood Properties et al | Moorestown, NJ | Deposition |
| Mar-18 | Estate of Laura Ann Ashplant v. Ashraf Anani, M.D. et a | Morristown, NJ | Deposition |
| Feb-18 | Kolleen Casey v. Liberty Mutual Insurance Company | Scranton, PA | Trial |
| Feb-18 | Patrick Whalen and Lauraine Whalen v. Amchem Produ | Philadelphia, PA | Deposition |
| Feb-18 | Estate of Neil Fero v. Steven T. Deak, M.D. et al | Philadelphia, PA | Deposition |
| Feb-18 | Xavier Ingram v. Camden County | Audubon, NJ | Deposition |
| Feb-18 | Estate of Carolyn Sciuto v. Advanced Radiology, LLC e | Philadelphia, PA | Deposition |
| Feb-18 | Jacoby Yelle, a minor v. Deborah Gauthier, R.N. et al | New Bedford, MA | Trial |
| Feb-18 | Aleyah Ferguson v. Berkley Medical Center | Martinsburg, WV | Trial |
| Feb-18 | Pablo Reyna v. Joseph B. Murphy, M.D. et al | Philadelphia, PA | Deposition |
| Feb-18 | Miesha Lowman et al v. Timothy Shawl, M.D. et al | Philadelphia, PA | Trial |
| Jan-18 | Estate of Maria Orgu v. Obstetrix Medical Group of Atl | Philadelphia, PA | Deposition |
| Jan-18 | Jonathan Matchett v. Aspen | Camden, NJ | Trial |
| Jan-18 | Serafina Nicastro, a minor v. Joanna Paolilli, M.D. et al | Philadelphia, PA | Deposition |
| Jan-18 | Randa Francis v. Holy Name Hospital and Medical Cent | Philadelphia, PA | Deposition |
| Jan-18 | Grayson Charlton, a minor v. Steven M. Troy, D.O. | Media, PA | Trial |
| Jan-18 | Norfolk Southern v. Judge Warehousing, LLC | Philadelphia, PA | Deposition |
| Jan-18 | Estate of Robert Suryadeth v. Enoch Edet Akpanadak, M. | Rockville, MD | Trial |
| Jan-18 | Estate of Roy Wejnert v. McCain Foods, USA Inc. | Philadelphia, PA | Deposition |
| Jan-18 | David Skeberdis et al v. Clark Brill, M.D. et al | Philadelphia, PA | Deposition |
| Dec-17 | Amritveer Singh, an infant v. Adedoyin Shonekan, M.D. | Philadelphia, PA | Deposition |
| Dec-17 | Carlos Aguirre v. Pacific Group Holdings, Inc. et al | Newark, NJ | Trial |
| Dec-17 | Ali Toor v. Home Goods, Inc. et al | Philadelphia, PA | Deposition |
| Dec-17 | Shaun and Lori Bitner v. Milton S. Hershey Medical Ce | Harrisburg, PA | Trial |
| Dec-17 | Estate of Mildred Gordon v. Reading Hospital et al | Reading, PA | Trial |
| Dec-17 | Caroline Rajasingh v. Eva Duckett, M.D. et al | Philadelphia, PA | Deposition |

Testimony List for Chad L. Staller, Esq., M.B.A., M.A.C.

| Month/ Year | Case Name | Location | Type |
|----------------|--|-------------------------|------------|
| Dec-17 | Aimee Agostino v. Jeff S. Silber, M.D. et al | Mineola, NY | Trial |
| Nov-17 | Estate of Soo Hee Pyun v. Dr. Anand | Philadelphia, PA | Deposition |
| Nov-17 | Allegheny County Detective Association Arbitration | Pittsburgh, PA | Trial |
| Nov-17 | Estate of Teresa Mullikin v. Virginia Colliver, M.D. et al | Rockville, MD | Trial |
| Nov-17 | Carlos Aguirre v. Pacific Group Holdings, Inc. et al | Montclair, NJ | Deposition |
| Nov-17 | Estate of Nenna Eleazu v. Robert Wood Johnson Hospit | Florham Park, NJ | Deposition |
| Oct-17 | Estate of Thomas Essman v. Michael Torsiello, M.D. et | Morristown, NJ | Deposition |
| Oct-17 | Rita Walsh v. New York City Housing Authority | New York, NY | Deposition |
| Oct-17 | Stephen Mangam v. Bally's Atlantic City et al | Egg Harbor Township, NJ | Deposition |
| Oct-17 | Isaac Espinoza v. J.B. Hunt Transport, Inc. et al | Philadelphia, PA | Trial |
| Sep-17 | M. Louis Van DeBeek v. Michael J. McNamara | Philadelphia, PA | Trial |
| Sep-17 | Dennis Johnson, a minor v. University of Maryland Med | Philadelphia, PA | Deposition |
| Sep-17 | Gillian Smith-Hines v. Terrence Steven Folk | Media, PA | Trial |
| Sep-17 | Karen Christie v. Harbor Towers Condo | Boston, MA | Trial |
| Sep-17 | Estate of Melissa Lippy v. Hanover Hospital, Inc. et al | York, PA | Trial |
| Sep-17 | Elijah Brooks v. Johns Hopkins Hospital | Philadelphia, PA | Deposition |
| Sep-17 | John White v. William Schlessener et al | Trenton, NJ | Trial |
| Aug-17 | Jean Cushman et v. Sinai Hospital Baltimore, Inc. et al | Baltimore, MD | Trial |
| Aug-17 | Michael Bartow v. Nicholas A. Reif et al | Freehold, NJ | Trial |
| Aug-17 | DaVontay Dozier, a minor v. Johns Hopkins Bayview M | Philadelphia, PA | Deposition |
| Aug-17 | Sharon Pennsylvania Hospital v. Aetna Health, Inc. | Conshohocken, PA | Deposition |
| Aug-17 | N. Berry, a minor v. School District of Philadelphia | Philadelphia, PA | Trial |
| Aug-17 | Robert Spellman v. University Hospital et al | Philadelphia, PA | Deposition |
| Jul-17 | Troy Price v. Atlantic Ro-Ro | Baltimore, MD | Trial |
| Jul-17 | Blanca Kling v. Montgomery County, MD | Philadelphia, PA | Deposition |
| Jul-17 | Estate of Abigail Zukowski v. Estate of Richard Shaffer | Allentown, PA | Trial |
| Jul-17 | Kenneth Lichtenberg v. Geisinger-Community Medical C | Scranton, PA | Trial |
| Jul-17 | Andre Butler v. University of Maryland Medical System | Philadelphia, PA | Deposition |
| Jun-17 | Konrad Schienke, a minor v. Mount Nittany Medical Ce | Bellefonte, PA | Trial |
| Jun-17 | Kennedy Payne | Philadelphia, PA | Deposition |
| Jun-17 | Olivia Toft | Philadelphia, PA | Deposition |
| Jun-17 | Mark Weiss, M.D. v. Thomas Jefferson University et al | Philadelphia, PA | Trial |
| Jun-17 | Braeden Butts, a minor v. Berkeley Medical Center et al | Philadelphia, PA | Deposition |
| Jun-17 | Estate of Edward Carrington v. City of New York | New York, NY | Trial |
| Jun-17 | Jean Cushman et al v. Sinai Hospital of Baltimore, Inc. e | New York, NY | Deposition |
| Jun-17 | Allegheny County Deputy Sheriff's Association | Pittsburgh, PA | Trial |
| Jun-17 | Ella Riley v. Henry Ford Healthy System | Philadelphia, PA | Deposition |
| Jun-17 | Deaonna Jencks v. Caring for Women, Inc. et al | Philadelphia, PA | Deposition |
| May-17 | Richard Endres et al v. Comcast Garden State et al | Camden, NJ | Trial |
| May-17 | Aleyah Ferguson v. Berkley Medical Center | Martinsburg, WV | Trial |
| May-17 | Estate of Gregory Smith v. Kevin Groszkowski, M.D. | Annapolis, MD | Trial |
| May-17 | North Huntingdon Frathern Relief Association | North Huntingdon, PA | Trial |
| May-17 | Estate of Teresa Mullikin v. Bryan Defranco, M.D. et al | Rockville, MD | Trial |
| May-17 | Estate of Aura Argentina Perez v. Henry Ford Health Sy | Philadelphia, PA | Deposition |
| May-17 | Estate of Dimitrios Psichis et al v. Marguerite M. Willas | Philadelphia, PA | Deposition |
| May-17 | Keith Howard v. Richard K. Dahlberg, M.D. | Philadelphia, PA | Deposition |
| May-17 | Estate of Frank Zwolinski v. Kenneth Kaufman, M.D. | Philadelphia, PA | Deposition |
| May-17 | Estate of Daniel Miller v. Grishma J. Joy, M.D. et al | Philadelphia, PA | Deposition |
| May-17 | Estate of Otto Gruber v. Integrity Health Campus et al | Allentown, PA | Trial |

Testimony List for Chad L. Staller, Esq., M.B.A., M.A.C.

| Month/ Year | Case Name | Location | Type |
|----------------|---|-----------------------|------------|
| May-17 | Jakob Bloch et al v. Ellis Mez, M.D. | Philadelphia, PA | Deposition |
| Apr-17 | Jakayarn Samuels v. Southern Hills Limited Partnership | Philadelphia, PA | Deposition |
| Apr-17 | Tony R. Aleshire v. Milton S. Hershey Medical Center et al | Harrisburg, PA | Trial |
| Apr-17 | Evelyn Hylton, a minor v. Miami Children's Hospital et al | Philadelphia, PA | Deposition |
| Apr-17 | Estate of Wayne Shawl v. Howard Slotoroff, M.D. et al | Atlantic City, NJ | Trial |
| Apr-17 | PSCOA | Harrisburg, PA | Trial |
| Apr-17 | Francisco Ramos-Becerra v. Ricky Hatfield | Harrisburg, PA | Trial |
| Mar-17 | Porsha Barbosa v. Chatham Acres Healthcare Group, Inc. | Media, PA | Trial |
| Mar-17 | Catherine Hinman v. Clean Cut Landscaping and Excavation | Greenbelt, MD | Trial |
| Mar-17 | Dennis Wayne Tyler v. Ravi K. Aloor, M.D. et al | Philadelphia, PA | Deposition |
| Mar-17 | Estate of Michael William Beeghly v. Jae Hong, M.D. et al | Pittsburgh, PA | Trial |
| Mar-17 | Columbia Advanced Chiropractic, LLC v. Binita Panta | Baltimore, MD | Deposition |
| Feb-17 | Estate of Charles Bender et al v. Edward Fisher, M.D. et al | Philadelphia, PA | Deposition |
| Feb-17 | Troy Helms v. Williams C. Urban, M.D. et al | Annapolis, MD | Trial |
| Feb-17 | Alyx Gaither v. Dr. Pedro Darmiento | Philadelphia, PA | Deposition |
| Feb-17 | Robert Gruno v. Alexandra Tait | Philadelphia, PA | Trial |
| Feb-17 | Westmoreland County Court Related Employee Association | Greensburg, PA | Trial |
| Feb-17 | Estate of Ashley Smith et al v. Frederick Memorial Hospital | Philadelphia, PA | Deposition |
| Feb-17 | Spencer Hammond v. Avinash L. Ganti, M.D. et al | Philadelphia, PA | Deposition |
| Jan-17 | Shawn Jones v. Lankenau Medical Center | Philadelphia, PA | Trial |
| Jan-17 | Alice Whitaker et al v. University of Maryland Medical | Philadelphia, PA | Deposition |
| Jan-17 | Tarsha Swift v. Patient First et al | Philadelphia, PA | Deposition |
| Jan-17 | Tony Meng, et al v. Kirkham Wood, M.D. et al | Boston, MA | Trial |
| Jan-17 | Patrick Young v. Cynthia Young | Doylestown, PA | Trial |
| Jan-17 | Russell Kaller et al v. Theodoros Toskos | Trenton, NJ | Trial |
| Jan-17 | Travis Braun v. Medtronic, Inc. et al | Buffalo, NY | Trial |
| Dec-16 | Melinda Kerry v. Joseph Kerry | Media, PA | Trial |
| Dec-16 | Joseph Zaloga v. SEPTA | Philadelphia, PA | Trial |
| Dec-16 | Troy Helms v. William C. Urban, M.D. | Philadelphia, PA | Deposition |
| Dec-16 | Tina Gregory, mother of B.A.M. v. United States of America | Philadelphia, PA | Deposition |
| Nov-16 | Yvette Street et al v. Maxim Healthcare Services, Inc. et al | Philadelphia, PA | Deposition |
| Nov-16 | Thomas Walden, M.D. v. Northampton Hospital, Corp. et al | Easton, PA | Trial |
| Nov-16 | Estate of William S. Hartman, Jr. v. Carborundum Co. et al | Harrisburg, PA | Trial |
| Nov-16 | Martin T. Fischer, III v. Christopher D. Kager, M.D. et al | Lancaster, PA | Trial |
| Nov-16 | James LaGarde et al v. PRMC et al | Philadelphia, PA | Deposition |
| Oct-16 | Ronald Frantz v. Brett Roberts, M.D. et al | Philadelphia, PA | Deposition |
| Oct-16 | Estate of Edward Brittain v. Johns Hopkins Bayview Medical Center | Philadelphia, PA | Deposition |
| Oct-16 | Matthew Borden v. Sean Ondish and Christa Ondish | Philadelphia, PA | Trial |
| Oct-16 | Arjay Punzalan, Jr. v. Lauren Rodgers, M.D. et al | Upper Marlboro, MD | Trial |
| Sep-16 | Adriana Reichard v. Hitesh Amin, M.D. et al | Philadelphia, PA | Deposition |
| Sep-16 | Raymond Edward Carter, Jr. et al v. Toshio Sasumori, M.D. | Philadelphia, PA | Deposition |
| Sep-16 | Kyle Reber, a minor v. University of Maryland Medical | Philadelphia, PA | Deposition |
| Sep-16 | Suzanne L. Houser et al v. Tamra L. Heimert, M.D. et al | Carlisle, PA | Trial |
| Sep-16 | Estate of John Ryan v. Barbara Holbert, M.D. et al | Boston, Massachusetts | Trial |
| Aug-16 | Estate of Leonard Wayda v. Charles Burns, Jr., M.D. | Wilkes-Barre, PA | Trial |
| Aug-16 | Ava McGuire et al v. Mark Conway, M.D. et al | Philadelphia, PA | Deposition |
| Aug-16 | Sandra Juarez et al v. DC Water and Sewer Authority | Washington, DC | Deposition |
| Aug-16 | David P. Suresch et al v. Kelley Elizabeth Banagan, M.D. | Philadelphia, PA | Deposition |
| Jul-16 | Estate of Ryan Imwold et al v. Jeffrey L. Fillmore, M.D. | Philadelphia, PA | Deposition |

Testimony List for Chad L. Staller, Esq., M.B.A., M.A.C.

| Month/ Year | Case Name | Location | Type |
|----------------|---|-------------------|------------|
| Jul-16 | D&L Typing Service, Inc. v. Milton Hershey Medical C | Stroudsburg, PA | Trial |
| Jul-16 | Estate of Deborah Wells v. Drexel Univ College of Med | Philadelphia, PA | Trial |
| Jun-16 | John Kinder v. Superior Woodcraft, Inc. | Philadelphia, PA | Affidavit |
| Jun-16 | John Kinder v. Superior Woodcraft, Inc. | Philadelphia, PA | Affidavit |
| Jun-16 | Donelle Schultz, et al. v. Johns Hopkins Hospital | Philadelphia, PA | Deposition |
| Jun-16 | Daniel Ancherani v. GEICO | Scranton, PA | Trial |
| Jun-16 | Kamora Murrell, a minor, et al. v. James E. Riojas, M.D | Liberty, MO | Trial |
| May-16 | Ralph M. Bailets v. Pennsylvania Turnpike Commission | Harrisburg, PA | Trial |
| May-16 | Scott R. Storick v. MetLife Securities, Inc., et al. | Boca Raton, FL | Trial |
| May-16 | Dimas M. Chavez, et ux. v. Wal-Mart Stores, Inc., et al. | Rockville, MD | Trial |
| May-16 | Kevin F. Ryan v. Patrick Zarwie, et al. | Philadelphia, PA | Trial |
| May-16 | Elizabeth K. Newsholme, et al. v. Palms West Hospital, | Philadelphia, PA | Deposition |
| Apr-16 | Sarah G. Stauffer, et al. v. F-F Athletic Company, Inc., e | Allentown, PA | Trial |
| Apr-16 | Pamela Hill, Parent of Malakhi Hill v. John K. Yacoub, | Philadelphia, PA | Deposition |
| Apr-16 | Antoine Elias Kfuri, M.D., et al. v. Ismail Ahmad Shalat | Towson, MD | Trial |
| Apr-16 | Elliot D. Engel v. Abington Memorial Hospital, et al. | Norristown, PA | Trial |
| Apr-16 | John Cannon, Sr., et al. v. Joseph F. Richardson, PA-C, v | Philadelphia, PA | Deposition |
| Apr-16 | Richard C. Angino, et al. v. The Cincinnati Insurance Co | Harrisburg, PA | Trial |
| Apr-16 | Marlene Drody v. University of Medicine & Dentistry of | Philadelphia, PA | Deposition |
| Apr-16 | Keith Matteson, et al. v. Central Bucks Cardiology, et al | Doylestown, PA | Trial |
| Apr-16 | Wayne Simpson v. Prince Telecom, LLC | Wilmington, DE | Deposition |
| Apr-16 | Joel S. Lippman, M.D. v. Ethicon, Inc., & Johnson & Jo | New Brunswick, NJ | Trial |
| Apr-16 | Leslie Scott Matthews, M.D., et al. v. Maia Gottlieb, et al | Philadelphia, PA | Deposition |
| Apr-16 | Rainmaker Capital of Mt. Effort, LLC v. Tender Treasur | Stroudsburg, PA | Trial |
| Mar-16 | Scott Maxwell, a minor, et al. v. Union Hospital of Cecil | Philadelphia, PA | Deposition |
| Mar-16 | Peter Khouri, et al. v. Outdoor Expressions, LLC, et al. | Carlisle, PA | Trial |
| Mar-16 | Estate of Teshima Lashaun Walker, et al. v. Kaiser Foun | Philadelphia, PA | Deposition |
| Mar-16 | Mailauni R. Williams Irrevocable Trust v. Henry Ford H | Philadelphia, PA | Deposition |
| Feb-16 | Alaina Harris v. Cheryl Lee-Pow, D.C., et al. | Greenbelt, MD | Trial |
| Feb-16 | Estate of Calvin M. Wilson, Jr. v. Kahlile Gray | Philadelphia, PA | Trial |
| Feb-16 | Estate of Raymond Nicholas Moore, et al. v. Michael Be | Philadelphia, PA | Deposition |
| Feb-16 | Antoine Elias Kfuri, M.D., et al v. Ismail A. Shalaby, M | Philadelphia, PA | Deposition |
| Feb-16 | Ora Sincere, Conservator for Delisa Sincere v. Henry Fo | Philadelphia, PA | Deposition |
| Feb-16 | Thomas Lee Finley, Jr. v. Paul M. Appostolo, M.D., et a | Philadelphia, PA | Deposition |
| Feb-16 | Mashell J. Smith, et al. v. University of Maryland Medic | Philadelphia, PA | Deposition |
| Jan-16 | Simone DeVito, M.D., et al. v. William Butler, M.D., et | Boston, MA | Trial |
| Jan-16 | Joel S. Lippman, M.D. v. Ethicon, Inc. and Johnson & Jo | Philadelphia, PA | Deposition |
| Jan-16 | Estate of James Vaugh, et al. v. Jeffrey I. Jackerson, D.C | Wilmington, DE | Deposition |
| Jan-16 | Estate of Ainsworth Mallet, et al. v. Schmidt Baking Co. | Philadelphia, PA | Deposition |
| Dec-15 | Travis Emery v. Johns Hopkins Hospital | Philadelphia, PA | Deposition |
| Dec-15 | Lee Siegel v. Bloomberg, L.P., et al. | Philadelphia, PA | Deposition |
| Dec-15 | Glenn Jones v. Rutgers, The State University of New Jer | Newark, NJ | Deposition |
| Dec-15 | Prakash Raghubar v. Amrit, Inc., et al. | Baltimore, MD | Trial |
| Nov-15 | Angelique Kerr-Loper v. Verizon Wireless, et al. | Philadelphia, PA | Deposition |
| Nov-15 | Lafayette James v. Albert Einstein Medical Center, et al | Philadelphia, PA | Trial |
| Nov-15 | Neil Ross, M.D., et al. v. Gail Glotfelty Kramer, M.D., e | Philadelphia, PA | Deposition |
| Oct-15 | Jose Rodriguez v. Troy W. Fraker, et al. | Cherry Hill, NJ | Deposition |
| Oct-15 | Timothy L. Dorer, et al. v. Concrete Restoration, Inc., et | York, PA | Trial |
| Oct-15 | James O. Scott, Jr. v. United States of America | Washington D.C. | Trial |

Testimony List for Chad L. Staller, Esq., M.B.A., M.A.C.

| Month/ Year | Case Name | Location | Type |
|------------------------|---|------------------|-------------|
| Oct-15 | Brian Hinchey, et al. v. Burton A. Waisbren, Jr., M.D., e | Mt. Laurel, NJ | Deposition |
| Sep-15 | Lucia DiStefano, et al. v. Carroll Hospital Center, Inc., e | Philadelphia, PA | Deposition |
| Sep-15 | Shawn Coleman v. Yaf 3, Inc., et al. | Philadelphia, PA | Trial |



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Accreditation

Certified Valuation Analyst (“CVA”) by the National Association of Certified Valuation Analysts (“NACVA”), 2015.

Education

Pennsylvania State University,
Master of Finance, 2013.

Pennsylvania State University,
Bachelor of Science in Statistics,
Minor in Business
Administration and Economics,
1997.



Stephen M. Dripps, M.Fin., CVA Senior Economist / Statistician

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Stephen M. Dripps is a Senior Economist at the Center for Forensic Economic Studies. He concentrates on the analysis of economic damages in personal injury, wrongful death, employment discrimination and commercial matters. Since 1997, he has worked closely with Center clients on discovery, damages analysis, deposition strategy, cross examination strategy and the scope of direct testimony.

Mr. Dripps also manages the analyst staff at the Center. He serves as an expert witness at mock trials conducted at Temple University’s Beasley School of Law LLM Trial Advocacy Program.

Mr. Dripps received his Bachelor’s Degree in Statistics and his Master’s Degree in Finance from Pennsylvania State University. Mr. Dripps is a member of Beta Gamma Sigma, the international business honor society. Mr. Dripps is certified as a Certified Valuation Analyst by the National Association of Certified Valuation Analysts.

Professional Background

Senior Economist/Manager, The Center for Forensic Economic Studies, Philadelphia, Pennsylvania, concentrating on the analysis of personal injury, wrongful death, employment discrimination, commercial damages, and business valuation, August 2008 to present.

Senior Analyst, The Center for Forensic Economic Studies, Philadelphia, Pennsylvania, July 2003 to August 2008.

Analyst, The Center for Forensic Economic Studies, Philadelphia, Pennsylvania, October 1997 to July 2003.

Awards and Honors

- Dean’s List, Pennsylvania State University
- Beta Gamma Sigma



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Selected Engagements

Commercial Disputes

- Performed valuation of partner interests in a specialty computer software company.
- Performed valuation of intangible assets of an agricultural communications company.
- Performed valuation of majority interest in a plumbing sales supply company.
- Performed valuation of profit sharing interest in a hospitality management company.
- Evaluated economic loss to a municipality resulting from alleged breach of contract to timely provide a tax collection computer software system.
- Evaluated economic loss to an architectural design firm resulting from business interruption due to a fire on the premises.
- Evaluated economic loss involving many other types of businesses, including:
- Evaluated economic loss to many other types of businesses, including:
 - Automotive repair
 - Financial services
 - Home construction
 - Medical practice

Employment Matters

Calculated lost back and front pay in employment claims involving salary, bonus payments, employee stock options, defined benefit pensions, defined contribution pensions, performance based profit-sharing plans, insurance benefits and other types of compensation.

Economic-damages analysis in claims brought under the Age Discrimination in Employment Act, Title VII of the Civil Rights Act of 1964, the Americans with Disabilities Act and other civil rights laws.

Personal Injury and Wrongful Death Matters

Calculated economic loss to individuals in a variety of occupations, including:

- | | |
|--|---|
| • Accountants | • Pilots |
| • Artists (including actors, painters, musicians) | • Police officers |
| • Construction workers | • Professional Athletes |
| • Doctors, nurses, dentists, other medical professionals | • Railroad Workers |
| • Financial professionals | • Retirees |
| • Homemakers | • Sales representatives |
| • Information technologists | • Teachers |
| • Lawyers | • Trade and Labor union members |
| • Mechanics | (including carpenters, electricians, ironworkers, |
| • Minor children (projected lost future earnings) | laborers, painters, steamfitters, truck drivers) |



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Publications

- “A Tax Break for Plaintiffs Raises Interesting Issues,” Employment Law Strategist, November 2009 (With Chad L. Staller).

Faculty/Lectures

- Temple University Beasley School of Law Guest Lecturer, 2004 to present
- Temple University Beasley School of Law LLM in Trial Advocacy program, 2007 to present
- Cozen O’Connor Trial Academy, 2009, 2011, 2013, 2015, 2017, 2019
- Stevens & Lee Trial Advocacy Workshop, 2010, 2014
- Ballard Spahr Deposition Training Program, 2011, 2013, 2014
- Mintzer Sarowitz Trial Advocacy Workshop, 2012
- Marshall Dennehey Trial Advocacy Workshop, 2013
- Margolis Edelstein Trial Advocacy Workshop, 2014
- Sweeney & Sheehan Trial Advocacy Workshop, 2015
- Drexel University School of Law Guest Lecturer, 2015, 2018
- Cozen O’Connor Deposition Training Academy, Philadelphia, PA, 2018, 2019

Contact Information

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Testimony List for Stephen M. Dripps, M.Fin., CVA

| Month/ Year | Case Name | Location | Type |
|----------------|---|------------------|------------|
| Jun-17 | Lori S. Mott et al v. Driveline Retail Merchandising, Inc | Philadelphia, PA | Deposition |